driving and on-duty time pertaining to utility vehicle operators and drivers, and for other purposes.

S. 1813

At the request of Mr. Helms, the name of the Senator from Montana [Mr. Burns] was added as a cosponsor of S. 1813, a bill to reform the coastwise, intercoastal, and noncontiguous trade shipping laws, and for other purposes.

S. 1818

At the request of Mr. FORD, his name was added as a cosponsor of S. 1818, a bill to amend the Employee Retirement Income Security Act of 1974 to provide for retirement savings and security.

S. 1819

At the request of Mr. FORD, his name was added as a cosponsor of S. 1819, a bill to amend the Railroad Retirement Act of 1974 to provide for retirement savings and security.

S. 1820

At the request of Mr. FORD, his name was added as a cosponsor of S. 1820, a bill to amend title 5 of the United States Code to provide for retirement savings and security.

S. 1821

At the request of Mr. FORD, his name was added as a cosponsor of S. 1821, a bill to amend the Internal Revenue Code of 1986 to provide for retirement savings and security.

AMENDMENT NO. 4038

At the request of Mr. Feingold the name of the Senator from Oregon [Mr. Wyden] was added as a cosponsor of amendment No. 4038 intended to be proposed to 8. 1764, an original bill to authorize appropriations for fiscal year 1997 for military construction, and for other purposes.

SENATE CONCURRENT RESOLUTION 63—RELATIVE TO THE SECRETARY OF AGRICULTURE

Mrs. KASSEBAUM submitted the following concurrent resolution; which was referred to the Committee on Agriculture, Nutrition, and Forestry:

S. CON. RES. 63

Resolved by the Senate (the House of Representatives concurring),

## SECTION 1. USE OF DISASTER RESERVE FOR ASSISTANCE TO LIVESTOCK PRODUCERS.

In light of the prolonged drought conditions existing in certain areas of the United States, the Secretary of Agriculture should promptly dispose of all commodities in the disaster reserve maintained under section 813 of the Agricultural Act of 1970 (7 U.S.C. 1427a) to relieve the distress of livestock producers whose ability to maintain livestock is adversely affected by the prolonged drought.

## ADDITIONAL STATEMENTS

## HOUSE SMALL BUSINESS TAX INCENTIVES BILL

• Mr. ROTH. Mr. President, I rise to address the Senate on a bill that over-

whelmingly passed the House of Representatives this week. The vote was 414 to 10. The bill I refer to is the Small Business Job Protection Act of 1996.

The bill is a collection of tax incentives for small businesses. As every Member of this body knows, small businesses create the lion's share of jobs in America. The bill will lift some of the heavy tax burden borne by small businesses. To the extent we lift the tax burden on small businesses, these businesses will be able to continue to create jobs for Americans. Included in the bill are some proposals that were contained in the Balanced Budget Act of 1995.

First, an increase in the amount of equipment a small business can expense; the current annual amount of \$17,500 would be gradually increased to \$25,000.

Second, a package of proposals to simplify the pension tax rules. These proposals will bring more small businesses and their workers into the pension system; in addition, these proposals will enhance pension security for millions of American workers and their families.

Third, a series of proposals to reform the subchapter S corporation tax rules. Almost 2 million small businesses do business as subchapter S corporations.

This package of small business tax incentives is fully paid for.

Mr. President, I congratulate Chairman BILL Archer for successfully shepherding this package of much-needed tax relief through the House of Representatives.

In recent days, many of my colleagues have asked me about Senate action on this bill. When the bill arrives from the House, I expect the bill to be referred to the Finance Committee. Once referred to the Finance Committee, I anticipate taking action on the bill shortly after the Senate returns from the Memorial Day recess.

Mr. President, the Finance Committee, including longstanding members on both sides of the aisle, has a tradition of sensitivity to the needs of small business. I intend to continue that tradition with a Finance Committee imprint on the small business tax bill

In addition, Mr. President, I am also considering adding measures to help create economic growth, promote savings and investment, and enhance economic opportunities for all Americans.

## A CRACKDOWN ON IMMIGRANTS IS RESTRICTING SCHOLARSHIPS

• Mr. SIMON. Mr. President, I cast one of the few votes against the immigration bill that passed the U.S. Senate recently. And I did it because part of the bill simply goes too far. We are in a period in which there is a great deal of mean-spirited and anti-immigrant sentiment, a mean-spiritedness and sentiment that does not serve the Nation well.

For example, my amendment to permit people who are illegal immigrants, and who are going to become citizens, to get student aid that is available to all American citizens, is just common sense.

We want these future citizens to be productive members of our society.

The bill that passed the Senate not only denies them that assistance, but can be the basis for deportation if they receive that aid for one year.

Two items have appeared recently that should cause us to reflect a little more.

One is an op-ed piece in the Chicago Sun Times, by a member of the editorial board, Tom Sheridan.

The other is an article titled "A Crackdown on Immigrants Is Restricting Scholarships" by Dirk Johnson that appeared in the New York Times. I ask that both articles be printed in the RECORD after my remarks.

Both suggest that we are being shortsighted in what we are doing.

I urge my colleagues to read these two items if they have not done so.

The op-eds follow:

FOREIGN TREASURES (By Tom Sheridan)

First, an explanation. I'm half-Irish on my father's side. Third generation. My mother's ancestry is more muddled, though European. My wife is half-Italian (third generation), with the rest mostly German.

With that mix, our kids would be a diverse lot. But we also have children who are Filipino (first generation) Hispanic (second generation) and Asian.

What I've done to enrich the Sheridan family gene pool is nothing less than remarkable. It's the same way families—and Nations—are enriched: Each of us has ancestors who came from somewhere else.

All of which makes me very impressed with people becoming U.S. citizens these days. And damn glad I was born here and didn't have to take the citizenship test. I might not pass it.

A study question for the citizenship test: How many changes or amendments are there to the U.S. Constitution? Do you know? Without looking?

There's a lot of public yelping these days over immigration—legal and no-so-legal. Illegal immigration is just that—illegal—and should not be tolerated. Congress is right to clamp down on it.

But we seem to have confused the two. It has given us a sense of public schizophrenia. On one hand, the folks in Congress have passed legislation making it harder to immigrate—even legally. On the other hand, Immigration and Naturalization Service people are working doubly hard to help people become citizens.

Bills rolling through Congress would slow the immigration process. Included in the measure passed by the Senate this month are provisions to sharply limit federal benefits available to legal residents, even as they pursue the process of becoming citizens.

It means that legal immigrants couldn't apply for a student loan, a tuition grant (even based on merit) or federal job-training assistance. The penalty is deportation. Even if a legal immigrant gets help, and later seeks citizenship, the reward would be deportation.

Should we tolerate legal residents who perform acts of terrorism against the United States, or threaten its society with acts such as drug-smuggling? Of course not. But under the recent Terrorism Act, a legal resident who has been a successful member of society